

**WOTC and WtW FEDERAL  
JOBS TAX CREDITS**  
DEFINITIONS OF ELIGIBLE TARGET GROUPS  
AND  
EXAMPLES OF DOCUMENTARY EVIDENCE  
REQUIRED FOR MAIL IN VOUCHERS

**DEFINITIONS OF ELIGIBLE APPLICANTS:**

The following are summary definitions of each eligible group. Detail definitions are available from your Job Service/Job Center.

**REQUIRED DOCUMENTATION:**

The following are examples of generally acceptable tax documentation. Additional items may be included.

**Note: If employer provided with agency signed Conditional Certification (9062) - no documentation required**

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**Applicants MUST:**

- Be Citizens or permanent residents.
- Meet the requirements of one of the following target groups.

**Applicants Must NOT:**

- Have prior employment with the same employer.
- Be related by blood or marriage to the principle owner.
- Be a replacement during a labor dispute.

(Target Group Code)

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**IV-A Recipients: Welfare or AFDC Families**

(1)

- |                                                                                                                                                                                                                                              |                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Is a member of a family which has been receiving AFDC (also known as Title IV-A Soc. Sec. Act.).<br/><b>AND</b></li><li>• Has received AFDC payments for at least 9 of the past 18 months.</li></ul> | AFDC Benefit History or Case Number<br>Copies of AFDC checks/stubs<br>Work program letters or screens<br>Cty Social Services contact person and phone number |
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**Veterans**

(2)

- |                                                                                                                                           |                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Veterans who have received *food share benefits for three or more of the past 15 months</li></ul> | DD-214 or other service/discharge papers<br>Job Service Veteran's Representative and Phone number<br><b>AND</b><br>Must also provide Food Share benefit history |
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\*Formerly known as food stamps

NOTE: Dishonorably discharged veterans are included as veterans for tax credit purposes.

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**Ex Felon**

(3)

- |                                                                                                                                                                                                                                                                        |                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Has been convicted of a state or federal felony,<br/><b>AND</b></li><li>• The hire date is not more than 1 year after the conviction or release from prison,<br/><b>AND</b></li><li>• Is economically disadvantaged.</li></ul> | Parole Officer's Name and Phone Number<br>Correctional Institution records<br>Court records<br>Prior year's income tax form |
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NOTE: Work release and deferred adjudication felons are eligible. Persons convicted of a felony while in the military are eligible.

(4)

**High Risk Youth, Ages 18 through 24**

- Is 18 through 24 years old on the hire date,  
**AND**
  - A resident of either a federally designated Renewal Community (RC), or Enterprise Community (EC) and maintains residency.
- Birth certificate, I-9,  
Driver's license, Official ID  
A document showing address  
**AND**  
Printout: <http://egis.hud.gov/egis>

(5)

**Vocational Rehabilitation**

- Has a physical or mental disability that constitutes a barrier to employment,  
**AND**
  - Has a written state rehabilitation plan for employment
  - Hiring date must be within 2 years of services
- State DVR contact person and phone no.  
Social Services agency records  
Workers Compensation records  
Veterans Administration records  
Doctor's references  
Special School references

(6)

**Summer Youth, Ages 16 and 17**

- Is 16 or 17 years old on the hire date  
**AND**
  - A resident of either a Federally designated Renewal Community (RC) or Enterprise Community (EC) and maintains residency
- Birth Certificate  
Driver's License, Official ID  
Work Permit  
Document showing address  
**AND**  
Printout: <http://egis.hud.gov/egis>

*NOTE: Creditable work must be between May 1 and September 15 (90 days maximum credit period, the youth may start earlier).*

(7)

**\*Food Share (FS) Recipient (18 through 24 yrs)**

- 18 through 24 yrs of age on hire date.  
**AND**
  - Received FS for at least last 6 mos.  
**OR**
  - Member of family who received FS 3 of the past 5 mos. (if currently ineligible).
- FS Benefit History  
FS Receipts  
Case Worker's Name and Phone No.  
Case Number

\*Formerly known as Food Stamps

**Proof of Birthdate required**

(8)

**Supplemental Security Income (SSI) Recipient**

- Received SSI within 2 months of hire date.
- SSI award letter  
SSI Contact Information

(9)

**Welfare to Work Tax Credit for Long Term Recipients (AFDC, TANF, or W-2)**

- Received for 18 or more continuous months prior to job hire date. **OR**  
People cut off the grant due to law change within 2 years prior to hire
- Benefit printout from county DSS  
Caseworker's name and phone number  
Case Number

